GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax, Act & Rules, 2017 – To Amendment G.O.Ms.No.256, Revenue (Commercial Taxes - II) Department, dated 29.06.2017 – orders - Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 81 Dated: 11-03-2025

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.13/2017 - Central Tax (Rate), dated 28.06.2017.
3. GO.Ms.No.256, Revenue(CT-II) Department, dated 29.06.2017.
4. Notification No.09/2024 - Central Tax (Rate), dated 08.10.2024.
5. G.O.Ms.No.266, Revenue (CT) Department, 07.11.2024.
6. Notification No.07/2025-Central Tax (Rate), dated 16.01.2025 issued by the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
7. From the CCST, Ref No.REV03-12/83/2025-GST SEC - CCT, dated.12.02.2025.

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ORDER:

In exercise of the powers conferred by sub-section (3) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.256, Revenue (Commercial Taxes - II) Department, dated. 29.06.2017, namely:-

AMENDMENT

In the said notification, in the Table,-

A. against serial number 4, in column (3), after the words "Any person", the words "other than a body corporate" shall be inserted.
B. against serial number 5AB, in column (4), after the words "Any registered person", the words "other than a person who has opted to pay tax under composition levy" shall be inserted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.

(P.T.O.)

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, and Legislative Affairs), A.P., Secretariat, Velagapudi.
The P.S.to the Prl.Secretary to the Government (CT) Finance, A.P. Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED::BY ORDER //

SECTION OFFICER